

Guide to Wisconsin Information Returns

I. INTRODUCTION

Use this publication in preparing your 2005 and subsequent years' information returns. There are no substantive changes since the last version. Individuals, partnerships, fiduciaries, and corporations doing business in Wisconsin must file with the Wisconsin Department of Revenue information returns relating to certain payments and stock transfers. A copy of the information return (except Form 8) must also be given to the recipient of a payment.

The information in this publication briefly describes the Wisconsin information return requirements for income and franchise tax purposes. This information applies to information returns required to be filed in 2006 and thereafter.

II. REQUIRED INFORMATION RETURNS

Form Number	Title	What to Report	Amounts to Report	Due Date
8	Transfers of Capital Stock	Corporations doing business in Wisconsin must report transfers of capital stock made by individuals who were Wisconsin residents during the calendar year	Number of shares transferred	March 15 to department
9b (A copy of federal Form 1099-MISC, 1099-R, or W-2, as appropriate, may be submitted in lieu of Wisconsin Form 9b.)	Miscellaneous Income	Rent or royalty payments (payments to nonresidents only if property located in Wisconsin)	\$600 or more	January 31 to recipient of payment Corporations - March 15 to department Others - February 28 to department
		Distributions from a retirement, stock bonus, pension, profit-sharing, disability, annuity, IRA, Keogh, 401(k), or other similar plan, except distributions from a qualified plan to a nonresident (Form 1099-R must be used if Wisconsin tax is withheld.)	\$600 or more. Any amount if Wisconsin tax is withheld.	January 31 to recipient of payment February 28 to department
		Other nonwage compensation for personal services* (for nonresidents, only amounts paid for services performed in Wisconsin)	\$600 or more. However, if paid to an employee who also receives wages subject to withholding, the total compensation is reported on Form W-2.	January 31 to recipient of payment February 28 to department
W-2 (Federal form)	Wage and Tax Statement	Wages, tips, and other compensation and Wisconsin tax withheld (for nonresidents, only amounts paid for services performed in Wisconsin)	All amounts	January 31 to recipient of payment and the department
W-2G (Federal form)	Certain Gambling Winnings	Prizes from the Wisconsin Lottery or a multi-jurisdictional lottery if the winning ticket was purchased from a Wisconsin retailer	\$2,000 or more	January 31 to recipient of payment and the department
		Parl-mutuel wager winnings paid by a Wisconsin licensed racetrack	More than \$1,000	January 31 to recipient of payment and the department

* Examples of nonwage compensation include payments for: agricultural labor; domestic services; services by a citizen or resident of the U.S. for a foreign government or international organization; services performed by a duly ordained minister or member of a religious order; services performed by an individual under age 18 in the delivery of newspapers; services related to the sale of newspapers and magazines at a fixed price and compensation is based on retaining the excess of such price over the amount charged to him or her; services not in the course of the employer's trade or business and paid in any medium other than cash; and tips, if paid in a medium other than cash or if such tips are under \$20 a month.

Note: Although the federal Internal Revenue Service (IRS) requires other information returns, such as Forms 1098, 1099-A, 1099-B, 1099-C, 1099-DIV, 1099-G, 1099-INT, 1099-OID, 1099-PATR, 1099-S, and 5498, the information on these forms is not required to be reported to Wisconsin.

III. EXTENSION OF TIME TO FILE INFORMATION RETURNS

A 30-day extension of time to file is available for the filing of Forms W-2 and W-2G. A 60-day extension of time to file is available for the filing of Form 9b or appropriate substitute federal Form 1099-R or 1099-MISC. The date for furnishing information returns to recipients cannot be extended. Also, an extension of time to file is not available for reporting stock transfers on Form 8.

Requests for an extension must be submitted in writing on or before the due date. Requests may be faxed to (608) 267-1030 or mailed to:

Wisconsin Department of Revenue
Mail Stop 5-77
PO Box 8902
Madison WI 53708-8902

The department's approval of this extension must be attached to the information returns when filed.

IV. PENALTIES

Failure to file an information return by the due date, including any extension, or filing an incorrect or incomplete return is subject to a penalty of \$10 for each violation. The penalty shall be waived if the violation is due to reasonable cause and not due to willful neglect. The penalty does not apply to information returns required to be reported on Form W-2G.

V. FILING ON MAGNETIC MEDIA OR BY ELECTRONIC TRANSMISSION

Persons who are required to file federal wage statements and information returns on magnetic media or by electronic transmission with the IRS and who file 250 or more Wisconsin wage statements or information returns, must also file on magnetic media or by electronic transmission with the Wisconsin Department of Revenue. Persons who file fewer than 250 Wisconsin wage statements or information returns may elect to file on magnetic media or by electronic transmission.

For further information, see Publication 509, *Filing Wage Statements and Information Returns on Magnetic Media or by Electronic Transmission*. Publication 509 may be obtained from any Department of Revenue office or by calling (608) 266-1961.

VI. COMBINED FEDERAL/STATE FILING PROGRAM

As an alternative to filing Forms 1099-R and 1099-MISC with the Department of Revenue, payers may be eligible to participate in the Combined Federal/State Filing Program. Under this program, payers who meet the federal requirements submit their information to the IRS, which will forward appropriate information to the State of Wisconsin.

For further information on this subject call (608) 267-3327 or write to:

Wisconsin Department of Revenue
Magnetic Media Coordinator 5-257
2135 Rimrock Rd.
PO Box 8906
Madison WI 53708-8906

VII. WHERE TO FILE

Information returns may be delivered to the Wisconsin Department of Revenue at 2135 Rimrock Road, Madison, Wisconsin, or mailed to the appropriate address as listed below. If an employer or payer is required to be registered to withhold Wisconsin income taxes, Form WT-7, *Employer's Annual Reconciliation of Wisconsin Income Tax Withheld From Wages*, should be submitted with the forms.

- Forms W-2, W-2G, WT-7, 1099-R, and 1099-MISC -

If no refund or tax due:

Wisconsin Department of Revenue
PO Box 8920
Madison WI 53708-8920

If refund or tax due:

Wisconsin Department of Revenue
PO Box 8981
Madison WI 53708-8981

- Form 9b or substitute forms -

Wisconsin Department of Revenue
PO Box 8932
Madison WI 53708-8932

- Form 8 -

Wisconsin Department of Revenue
PO Box 8908
Madison WI 53708-8908

VIII. ADDITIONAL INFORMATION

Additional information on withholding and Form W-2 requirements can be found in Publication W-166, *Wisconsin Employer's Withholding Tax Guide*, which is available from any Department of Revenue office or through the department's web site at www.dor.state.wi.us. You may also call the department's Customer Service and Education Bureau at (608) 266-2776, send an e-mail message to sales10@dor.state.wi.us, or contact any Department of Revenue office.

If you have questions about any of the other information returns, you may call the department at (608) 266-2772, send an e-mail message to income@dor.state.wi.us, or contact any Department of Revenue office.

Caution: The information in this publication reflects interpretations by the Wisconsin Department of Revenue of laws enacted by the Wisconsin Legislature as of January 15, 2006. Laws enacted after this date, administrative rules, and court decisions may change the interpretations in this publication.